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COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE

MAYVIEW STATE HOSPITAL
BRIDGEVILLE, PENNSYLVANIA

AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 1973

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COMMONWEALTH OF PENNSYLVANIA

CONTENTS

	<u>Page</u>
<u>Commonwealth Funds</u>	
Opinion of the Auditor General	1
Statement of Allocations	2
Comparative Statement of Cash Receipts and Disbursements	3
Notes to Financial Statements	5
Findings and Recommendations	8
<u>Little Store Fund</u>	
Opinion of the Auditor General	14
Balance Sheet	15
Comparative Statement of Income and Retained Earnings	16
Notes to Financial Statements	18



COMMONWEALTH OF PENNSYLVANIA



COMMONWEALTH OF PENNSYLVANIA

OFFICE OF THE
AUDITOR GENERAL

HARRISBURG 17120

ROBERT P. CASEY
AUDITOR GENERAL

Governor Milton J. Shapp
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania

We have examined the statement of allocations of the Commonwealth Funds of Mayview State Hospital, Bridgeville, Pennsylvania, as of June 30, 1973, and the related statement of cash receipts and disbursements resulting from cash transactions for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. The field work was completed September 27, 1974.

In our opinion, the aforementioned financial statements present fairly the status of the various allocations of the Commonwealth Funds of Mayview State Hospital as of June 30, 1973 and the cash basis operations for the year then ended, in conformity with legal requirements and generally accepted accounting principles applicable to a Department of Public Welfare Agency applied on a basis consistent with that of the preceding year.

Robert P. Casey

Robert P. Casey
Auditor General



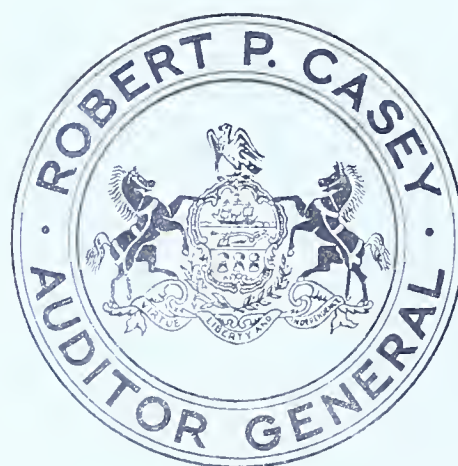
COMMONWEALTH OF PENNSYLVANIA

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE
MAYVIEW STATE HOSPITAL

Statement of Allocations
For the Year Ended June 30, 1973

Act	General Fund Allocations				Total
	1968-1969 72-A	1970-1971 3-A	1971-1972 27-A	1972-1973 17-A	
Balance June 30, 1972	\$1,763.	1,107	5,476	--	8,346
Encumbered June 30, 1972	--	752	875,817	--	876,569
Current Allocations	--	--	--	10,000,000	10,000,000
Allocation Adjustments	--	--	(18,004)	129,015	111,011
Federal Share of Pennsylvania Medical Assistance	--	--	--	3,128,089	3,128,089
Credits to Allocations	--	--	--	1,526,675	1,526,675
Total Available	<u>1,763</u>	<u>1,859</u>	<u>863,289</u>	<u>14,783,779</u>	<u>15,650,690</u>
Expenses Paid	--	382	735,616	14,197,843	14,933,841
Maintenance Recovered	--	--	(528)	(12,782)	(13,310)
Requests for Expenses Not Warranted	--	--	--	27,643	27,643
Total Disbursements	--	382	735,088	14,212,704	14,948,174
Encumbered June 30, 1973	--	--	65,922	570,976	636,898
Lapsed June 30, 1973	<u>1,763</u>	<u>1,477</u>	<u>62,279</u>	<u>--</u>	<u>65,519</u>
Total Reductions	<u>1,763</u>	<u>1,859</u>	<u>863,289</u>	<u>14,783,680</u>	<u>15,650,591</u>
Balance June 30, 1973	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>99</u>	<u>99</u>

See Accompanying Notes to Financial Statements.



COMMONWEALTH OF PENNSYLVANIA

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE
MAYVIEW STATE HOSPITAL

Comparative Statement of Cash Receipts and Disbursements
For the Years Ended June 30, 1973 and 1972

	<u>Year Ended June 30</u>		<u>Increase</u>
	<u>1973</u>	<u>1972</u>	<u>(Decrease)</u>
<u>Receipts</u>			
Full-Pay Patients	\$ 674,124	577,270	96,854
Part-Pay Patients	503,043	448,097	54,946
Terminal	31,830	51,099	(19,269)
Department of Justice	84,954	136,044	(51,090)
Miscellaneous	38,021	13,755	24,266
Pennsylvania Medical Assistance Credits	3,128,089	2,468,001	660,088
Disbursements Reimbursed	<u>139,273</u>	<u>144,879</u>	<u>(5,606)</u>
Total	<u>4,599,334</u>	<u>3,839,145</u>	<u>760,189</u>
<u>Disbursements</u>			
Salaries	10,550,441	9,247,632	1,302,809
Overtime	170,506	37,009	133,497
Shift Differential Pay	31,968	--	31,968
Wages	2	836	(834)
Employees Hospitalization Insurance	335,795	67,145	268,650
Social Security	498,098	405,277	92,821
Retirement	814,887	937,625	(122,738)
State Workmen's Insurance Premium			
Payments	40,744	30,352	10,392
Employees Group Life Insurance	77,278	36,055	41,223
Out-Service Training	4,056	4,916	(860)
Unemployment Compensation	5,334	--	5,334
Maintenance Recovered	(13,310)	(15,229)	1,919
Civil Service Commission Services	44,924	38,688	6,236
Contracted Repairs	54,282	108,652	(54,370)
Classification and Pay Services	4,226	891	3,335
Purchasing Services	544	419	125
Data Processing Services	40,169	9,778	30,391
Consultant Fees	79	--	79
Specialized Services	49,978	111,123	(61,145)
Treasury Department Services	25	--	25
Legal Fees	22	--	22
Contracted Services - Medical, Mental			
and Dental	26,356	--	26,356
Printing	1,103	639	464
Advertising	141	229	(88)
Postage	8,241	7,462	779
Freight Charges	1,625	1,764	(139)
Telephone and Telegraph	76,846	42,226	34,620
Travel	13,839	15,480	(1,641)
Water and Sewerage	60,920	64,101	(3,181)
Electricity	106,943	99,884	7,059
Heating Fuel	241,581	290,266	(48,685)
Subscriptions (Trade Journals, etc.)	2,268	3,586	(1,318)
Membership Dues	469	453	16
Insurance, Surety and Fidelity Bonds	<u>2,265</u>	<u>14,585</u>	<u>(12,320)</u>
Carried Forward	13,252,645	11,561,844	1,690,801

See Accompanying Notes to Financial Statements.



COMMONWEALTH OF PENNSYLVANIA

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE
MAYVIEW STATE HOSPITAL

Comparative Statement of Cash Receipts and Disbursements (Continued)
For the Years Ended June 30, 1973 and 1972

	<u>Year Ended June 30</u>		<u>Increase</u>
	<u>1973</u>	<u>1972</u>	<u>(Decrease)</u>
<u>Disbursements (Continued)</u>			
Brought Forward	13,252,645	11,561,844	1,690,801
Motorized Equipment Supplies	13,222	13,762	(540)
Motorized Equipment Repairs	570	671	(101)
Contracted Maintenance Service - Buildings and Grounds	42,890	41,277	1,613
Contracted Maintenance Service - Office Equipment	8,276	5,063	3,213
Contracted Maintenance Service - Other	10,365	17,810	(7,445)
Rent of Real Estate	6,601	6,692	(91)
Rent of EDP Equipment	4,057	5,911	(1,854)
Motorized Equipment Rentals	5,892	5,063	829
Other Equipment Rentals	4,859	4,287	572
Drugs	238,107	253,575	(15,468)
Laboratory Supplies	33,438	43,604	(10,166)
Medical Supplies (Other than Drugs)	37,034	33,465	3,569
Wearing Apparel	68,089	54,291	13,798
Food	751,432	722,213	29,219
Housekeeping Supplies	151,064	152,277	(1,213)
Office Supplies	11,813	15,363	(3,550)
Educational Supplies	8,780	9,355	(575)
Agricultural Supplies	58,524	59,411	(887)
Recreational Supplies	2,547	479	2,068
Religious Supplies	166	217	(51)
Maintenance Materials and Supplies	100,426	166,560	(66,134)
Other Services and Supplies	474	285	189
Equipment and Machinery	122,706	121,945	761
Furniture and Furnishings	14,197	41,847	(27,650)
Total	<u>14,948,174</u>	<u>13,337,267</u>	<u>1,610,907</u>
Excess of Disbursements Over Receipts	<u>\$10,348,840</u>	<u>9,498,122</u>	<u>850,718</u>

See Accompanying Notes to Financial Statements.



COMMONWEALTH OF PENNSYLVANIA

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE
MAYVIEW STATE HOSPITAL

Notes to Financial Statements
June 30, 1973

Note 1: Accounts Receivable

Accounts receivable at June 30, 1973 amounted to \$2,235,239, consisting of:

Due from Patients	\$ 194,623
Terminal	22,385
Accounts Submitted to Department of Justice for Collection or Write-off	1,119,980
Due from Pennsylvania Medical Assistance	<u>898,251</u>
	<u>\$2,235,239</u>

Services rendered for indigent patients amounted to \$7,577,105.

Note 2: Receipts

Cash receipts for the fiscal years ended June 30, 1973 and 1972 amounted to \$4,599,334 and \$3,839,145, respectively, an increase of \$760,189, principally due to an increase in Pennsylvania Medical Assistance credits.

The cash receipts, as shown for the year ending June 30, 1972, were changed to reflect actual cash received and credited to the institution by the State Treasurer.

The category of receipts "Disbursements Reimbursed" is shown for the first time. These figures became available during the year ended June 30, 1973.

Note 3: Disbursements

Cash disbursements for the fiscal years ended June 30, 1973 and 1972 amounted to \$14,948,174 and \$13,337,267, respectively, an increase of \$1,610,907, substantially accounted for by the following:

Salaries	\$1,302,809
Mandated annual increments and a general increase of 5.5%. In addition to this cash basis increase there remained \$418,031 in an encumbered status.	
Overtime	133,497
Negotiated union contracts eliminated payment of compensable time in lieu of overtime wages.	
Employees Hospitalization Insurance	268,650
The Commonwealth has assumed the full cost of this program.	



COMMONWEALTH OF PENNSYLVANIA

Telephone and Telegraph	\$34,620
At June 30, 1972 there remained \$19,316 in an encumbered status. Also, telephone charges for the revenue office were charged to the Department of Public Welfare for the first time.	
(Social Security	92,821
(State Workmen's Insurance Premium Payments	10,392
Reflect increased gross payroll.	
Group Life Insurance	41,223
This was the first year the Commonwealth assumed the entire expense.	
Shift Differential Pay	31,968
A new pay benefit gained through collective bargaining.	
(Food	29,219
(Wearing Apparel	13,798
Due to increased costs.	

The increases were partially offset by decreases in the following:

Retirement	(\$122,738)
Retirement charges were not all being charged in the fiscal year in which they were incurred. As a result the year ended June 30, 1972 included portions of the previous year's expense.	
Contracted Repairs	(54,370)
At June 30, 1973 there was \$82,500 in an encumbered status.	
Specialized Services	(61,145)
Due to a change in object coding, more services now carry their own object classification. This decrease is offset somewhat by increases in Classification and Pay Services, \$3,335; Data Processing Services, \$30,391; and Contracted Services - Medical, Mental and Dental, \$26,356.	
Heating Fuel	(48,685)
Furnaces were adjusted to run more efficiently, some of which were converted from coal burners to oil as of October 1971.	
Insurance, Surety and Fidelity Bonds	(12,320)
Premiums are paid on a biennial basis, most of which were paid in the previous year.	
Drugs	(15,468)
Daily patient population decreased by 34,699 patient days.	
Maintenance Materials and Supplies	(66,134)
Due to a more accurate coding of expenses into other expense codes.	
Furniture and Furnishings	(27,650)
Allocations for fixed assets were decreased for austerity purposes.	



COMMONWEALTH OF PENNSYLVANIA

Note 4: Bonded Employees

All employees of the Hospital are covered by a public employees blanket bond in the amount of \$10,000 for faithful performance blanket position bond coverage and a \$190,000 faithful performance blanket bond insured by The Travelers Indemnity Company. In addition, the superintendent is bonded by The Travelers Indemnity Company in the amount of \$90,000. The revenue agent is additionally bonded for his management of the Guardianship Account by the United States Fidelity and Guaranty Company in the amount of \$240,000.

Note 5: Operating Capacity

Mayview State Hospital has a rated bed capacity of 2,415 patients. During the year under review the average daily population was 1,843 patients, or 76.3% of capacity.

Note 6: Agricultural Activities

Net savings from agricultural activities for the years ended June 30, 1973 and 1972 amounted to \$35,435 and \$58,639, respectively. The resulting decrease of \$23,204 was principally caused by an increase in the cost of farm production and a decrease in products sold to the dietary department, reflecting the decrease in the average daily patient population of 95.



COMMONWEALTH OF PENNSYLVANIA

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE
MAYVIEW STATE HOSPITAL

Findings and Recommendations
June 30, 1973

PRIOR YEAR RECOMMENDATIONS

Finding No. 1: Inventory Records Incomplete

Background

The Department of Public Welfare Manual, Section 3821, describes the requirements for inventories in all departments. For those departments not required to submit annual inventories to the comptroller of the Department of Public Welfare, guidelines are set up for nonstores inventories. We recommended that a complete inventory be taken in the pharmacy and that the accountant or his designated representative test check the inventory regularly.

Finding

The accounting office has been test checking inventory regularly, as prescribed by the Department of Public Welfare Manual. Our previous year's recommendations are being complied with.

Finding No. 2: Community Services Center

Background

Community Services Center's function is to administer direct services to outpatients from Mayview State Hospital. We recommended that patients with ability to pay be charged for services rendered at this center.

Finding

We found that the Community Services Center, located in downtown Pittsburgh, administered direct services to 860 outpatients this past year. All expenses incurred from servicing these outpatients were from the institution appropriation of Mayview State Hospital. There has been no effort made to charge qualified patients for these services, although the Hospital superintendent agreed with our previous year's recommendation.

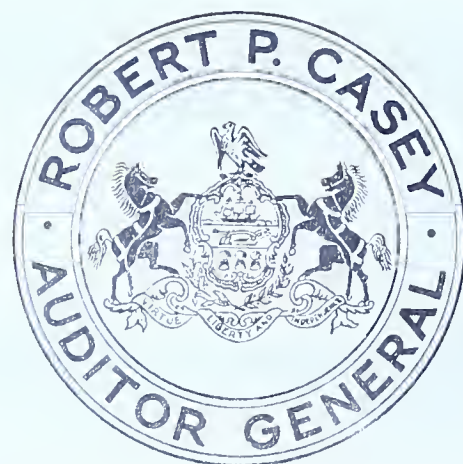
Recommendation

We again recommend that the Bureau of Administrative Services and the Department of Public Welfare initiate a plan to charge qualified patients for these outpatient services.

Finding No. 3: Use of Commonwealth Telephones

Background

Employees may use the office or institution phone to place local calls at the discretion of the office head or the superintendent, but personal toll calls must be made from pay stations or charged to the employee's home phone, as per Section 6713 of the Department of Public Welfare Manual.



COMMONWEALTH OF PENNSYLVANIA

Finding

A follow-up of last year's finding indicated that the phone problem has changed very little. A spot check revealed that for July 1974, the Hospital was billed \$34 for calls that could have been toll free if the person placing the call would have dialed correctly. Also, many employees billed for toll calls are three months or more in arrears in paying their bills. A check of pay phones indicated they were adequate to handle employees' toll calls.

Recommendation

We recommend that all employees be informed of the correct dialing procedures so that Mayview State Hospital will not be billed for unnecessary toll calls. We also recommend that the administrators of Mayview State Hospital discontinue allowing any employee to place toll calls on the Commonwealth phones when there are a sufficient number of pay phones located on the premises to handle these calls. Moreover, persons billed for toll calls should be required to pay these charges promptly after being billed.

Finding No. 4: Patients' Welfare Fund

Background

The accounting department maintains a "Patients' Cash Fund" of less than \$100 per patient. These patients' moneys are held until such time a patient has a need for these funds. Section 7412.11 describes the exact procedure to receive money for patients, which in part requires use of a Patients' Cash Fund receipt, Form SI-535, prepared in triplicate. We recommended that only official Commonwealth receipts be used in the accounting for this fund. We further recommended that payment be stopped on all checks not cashed within sixty days.

Finding

Our recommendations have been complied with. The business office has assumed control over prenumbered receipts and they are now stopping payment on "stale dated" checks.

Finding No. 5: Patient Accounting Inadequate

Background

The revenue office at each institution, under the direction of the Bureau of Institutional Collections, Department of Public Welfare, is responsible for the collection of all moneys due the Commonwealth for the care and treatment of patients in these institutions. We recommended that internal controls be upgraded and that patient accounting procedures be brought into compliance with DPW instructions.

Finding

The auditors found that Mayview State Hospital revenue office has complied with our recommendation from the prior year concerning the handling of patients' accounts. However, it was noted that because of antiquated equipment the revenue office must rely on inefficient hand posting of patient accounts to keep their work on a current basis.



COMMONWEALTH OF PENNSYLVANIA

Recommendation

We recommend that the Bureau of Institutional Collections and the Department of Public Welfare review the needs of the revenue office and take whatever measures necessary to resolve their operational problems.

Finding No. 6: Building Inspection by Department of Labor and Industry

Background

The Department of Labor and Industry has adopted the Life Safety Code of 1967 as a standard for its inspection of state-owned hospitals. In our previous audit we recommended that the Department of Public Welfare review unsafe conditions in the South 2 Annex Building at Mayview State Hospital.

Finding

A review of the improvement projects covered by the 2.5 million dollar allocation we mentioned in our previous audit, revealed that corrective measures to the South 2 Annex Building were included. We feel our previous recommendations are being complied with.

CURRENT YEAR RECOMMENDATIONS

Finding No. 1: Lack of Interest in Bidding by Vendors

Background

An approved list of vendors is available to each institution for the purpose of submitting specifications for items not available through the Commonwealth's centralized procurement.

Finding

An analysis of 146 requests for bids revealed that only 99 or 67% of the vendors replied. Institution personnel are aware that some vendors decline from bidding on Commonwealth purchases because of the long delay in paying invoices.

A test of 31 shipments received by this institution showed a time lapse between delivery date and the date of payment to be from 31 to 123 days with an average of 53 days. A further review revealed that the average time needed by the Mayview State Hospital staff to submit these invoices to the Department of Public Welfare for approval was five days.

It is our opinion that the lack of interest shown by vendors due to such a time lapse is indeed warranted.

Recommendation

We recommend that the Department of Public Welfare review this situation as we present it and make every effort to reduce the time now required by the Department of Public Welfare to process invoices for payment.



COMMONWEALTH OF PENNSYLVANIA

Finding No. 2: Staffing Relative to Patients

Background

Each institution for the mentally disabled should have a level of standard staffing according to the specific characteristics of the patient population.

Finding

The auditors made a count, on July 8, 1974, of patient care personnel assigned to designated areas in the category, Care of Patients. We found 405 employees actually working in this category and, of this number, 169 were on the first shift, 129 on the second shift, and 107 on the third shift. Comparing total patients vs. total employees working, there is a ratio at this time of 1 employee working to each 3.35 patients based on the patient population of 1,695. However, we feel that the only effective ratio must be analyzed within the working shifts which, based on 405 working employees, indicates the following:

		<u>Prior Year's Ratio</u>
1st shift (7 a.m. to 3:30 p.m.)	- 169 employees or 1 employee to each 10.0 patients	1:10.8
2nd shift (3:15 p.m. to 11:45 p.m.)	- 129 employees or 1 employee to each 13.1 patients	1:14.6
3rd shift (11:30 p.m. to 7:30 a.m.)	- 107 employees or 1 employee to each 15.8 patients	1:17.5

Recommendation

We recommend that the Department of Public Welfare review these patient care ratios at this institution and make every effort to provide any additional personnel that such a review might dictate as being necessary.

Finding No. 3: Combustible Draperies and Curtains on Windows

Background

Chapter 17, Section 4151, of Life Safety Code-67, specifies that combustible draperies and curtains shall either be removed or be rendered and maintained flame retardant. Also, a review of HEW Form SSA-2567, "Statement of Deficiencies and Plan of Correction", states that these draperies and curtains will be removed no later than July 12, 1974.

Finding

A tour of Mayview State Hospital, North 2 Annex Building, Ward II, disclosed that there were numerous pairs of flammable draperies hanging on the windows as of September 27, 1974.

Recommendation

We recommend that Mayview State Hospital immediately comply with Life Safety Code-67, Section 17-4151, and HEW Form SSA-2567, "Statement of Deficiencies and Plan of Correction".



COMMONWEALTH OF PENNSYLVANIA

Finding No. 4: Allegheny County - Delinquent Accounts

Background

Many patients who are admitted to Mayview State Hospital are Allegheny County criminal court commitments. The charges for these patients, while using the facilities of Mayview State Hospital, are to be paid by Allegheny County.

Finding

A review of records kept in the revenue office at Mayview State Hospital reveals that Allegheny County is delinquent in meeting its obligations for the fiscal years ending June 30, 1972, 1973, and 1974 to the amount of \$134,661. This total represents the charges due Mayview State Hospital and/or the Commonwealth for the care of patients committed by the Allegheny County criminal court.

Recommendation

The Auditor General's Office recommends that the Department of Public Welfare review this situation and make every effort to induce Allegheny County to pay their delinquent obligations to the Mayview State Hospital.

Finding No. 5: Tour of Grounds and Buildings

Background

With each audit of a state-owned facility a tour of the buildings and grounds is made by the audit staff.

Finding

A tour of the grounds at Mayview State Hospital revealed that there were 40 or more dead trees on the premises, causing hazardous conditions to the patients and detracting from the appearance of the institution.

Recommendation

We recommend that fallen or dead trees be removed immediately to eliminate potential safety hazards and improve the appearance of the Mayview State Hospital property.

Finding No. 6: The Fixed Asset Records Are Not in Compliance with the Department of Public Welfare Manual

Background

Section 3740 of the DPW Manual specifies the forms and procedures each institution must follow to properly record and control fixed assets.

Finding

There has been no inventory test of fixed assets performed for many years. The ledger does not identify capital purchases by serial or model numbers, vendor, location, or which department in the institution is responsible for maintenance of the asset.



COMMONWEALTH OF PENNSYLVANIA

Recommendation

We recommend that the DPW review this situation and assist personnel of Mayview State Hospital to establish and maintain a complete control of fixed assets.



COMMONWEALTH OF PENNSYLVANIA



COMMONWEALTH OF PENNSYLVANIA

OFFICE OF THE
AUDITOR GENERAL

HARRISBURG 17120

ROBERT P. CASEY
AUDITOR GENERAL

Governor Milton J. Shapp
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania

We have examined the balance sheet of the Little Store Fund of Mayview State Hospital, Bridgeville, Pennsylvania, as of June 30, 1973, and the related statement of income and retained earnings for the year then ended. The field work was completed September 27, 1974. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances, except as noted in the following paragraph.

We were not in attendance at the taking of the physical inventory as of June 30, 1973. Accordingly, we do not express an opinion concerning such inventory, stated at \$11,528.

Because the inventory at June 30, 1973 enters materially into the determination of financial position and results of operations, we are unable to express an opinion on the accompanying financial statements taken as a whole.

Robert P. Casey
Robert P. Casey
Auditor General



COMMONWEALTH OF PENNSYLVANIA

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE
MAYVIEW STATE HOSPITAL

Little Store Fund
Balance Sheet
June 30, 1973

Assets

Current Assets

Cash:			
On Hand and on Deposit	\$117,162		
Restricted Account on Deposit	<u>8,222</u>	125,384	
Accounts Receivable		43	
Inventory (at Cost)		<u>11,528</u>	136,955

Fixed Assets

Fixtures and Equipment		26,434	
Less Allowance for Depreciation		<u>17,050</u>	<u>9,384</u>

Total Assets			<u>\$146,339</u>
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Liabilities and Retained Earnings

Current Liabilities

Unredeemed Coupon Books	\$ 6,768		
Reserve Liabilities (Interest Refund Amount)	8,222		
Sales Tax Payable	444		
Reimbursement Due Commonwealth (Payroll)	<u>13,691</u>	29,125	

<u>Retained Earnings</u>			<u>117,214</u>
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Total Liabilities and Retained Earnings			<u>\$146,339</u>
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See Accompanying Notes to Financial Statements.



COMMONWEALTH OF PENNSYLVANIA

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE
MAYVIEW STATE HOSPITAL

Little Store Fund
Comparative Statement of Income and Retained Earnings
For the Years Ended June 30, 1973 and 1972

	<u>Year Ended June 30</u> <u>1973</u>	<u>1972</u>	Increase (Decrease)
Sales	<u>\$294,205</u>	<u>327,364</u>	<u>(33,159)</u>
Cost of Sales:			
Inventory Beginning of Year	11,444	13,858	(2,414)
Purchases	<u>191,971</u>	<u>215,277</u>	<u>(23,306)</u>
	203,415	229,135	(25,720)
Inventory End of Year	<u>11,528</u>	<u>11,444</u>	<u>84</u>
Cost of Sales	<u>191,887</u>	<u>217,691</u>	<u>(25,804)</u>
Gross Profit on Sales	<u>102,318</u>	<u>109,673</u>	<u>(7,355)</u>
Operating Expenses:			
Salaries	63,599	62,101	1,498
Patient Help	6,907	4,598	2,309
Other Help	--	2,446	(2,446)
Social Security Tax	3,529	3,229	300
State Retirement	3,816	3,726	90
Hospitalization	1,240	396	844
Life Insurance	374	217	157
General Store Expense (Supplies)	6,669	1,371	5,298
Printing Coupons	1,059	835	224
Willmark Service and Insurance	--	209	(209)
Repairs	692	135	557
Depreciation (Straight Line Method)	<u>2,446</u>	<u>2,446</u>	<u>--</u>
Total Operating Expenses	<u>90,331</u>	<u>81,709</u>	<u>8,622</u>
Net Profit from Operations	<u>11,987</u>	<u>27,964</u>	<u>(15,977)</u>
Other Income:			
Commission on Vending Machines	2,755	1,975	780
Interest Earned	2,092	812	1,280
Bowling	--	69	(69)
Sales Tax	39	31	8
Sale of Vending Machine	40	--	40
Over and (Short)	1,617	927	690
Purchase Discounts	<u>1,196</u>	<u>3</u>	<u>1,193</u>
Total Other Income	<u>7,739</u>	<u>3,817</u>	<u>3,922</u>
Net Income	19,726	31,781	(12,055)

See Accompanying Notes to Financial Statements.



COMMONWEALTH OF PENNSYLVANIA

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE
MAYVIEW STATE HOSPITAL

Little Store Fund
Comparative Statement of Income and Retained Earnings (Continued)
For the Years Ended June 30, 1973 and 1972

	<u>Year Ended June 30</u> <u>1973</u>	<u>1972</u>	<u>Increase</u> <u>(Decrease)</u>
Net Income Brought Forward	19,726	31,781	(12,055)
Retained Earnings Beginning of Year	<u>74,335</u>	<u>51,842</u>	<u>22,493</u>
	94,061	83,623	10,438
Add:			
Correction, Previous Year Reserve			
Liabilities Account, July 1, 1972	12,595	--	12,595
Refund of Interest from Harrisburg	17,625	17,299	326
28% Salaries and Related Expense			
Reimbursement waived	20,895	7,138	13,757
Adjustment, Coupon Book Account	<u>2,258</u>	<u>1,189</u>	<u>1,069</u>
	147,434	109,249	38,185
Less:			
Transferred to Restricted Account	8,220	12,596	(4,376)
Expended for Patients' Welfare	<u>22,000</u>	<u>22,318</u>	<u>(318)</u>
	<u>30,220</u>	<u>34,914</u>	<u>(4,694)</u>
Retained Earnings End of Year	<u><u>\$117,214</u></u>	<u><u>74,335</u></u>	<u><u>42,879</u></u>

See Accompanying Notes to Financial Statements.



COMMONWEALTH OF PENNSYLVANIA

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE
MAYVIEW STATE HOSPITAL

Little Store Fund
Notes to Financial Statements
June 30, 1973

Note: Management of the Little Store Fund is vested in a committee of Hospital employees appointed by the superintendent as prescribed in the Department of Public Welfare Manual. Meeting once a month, the Committee sets management policy and program activities made possible through the profits of the Fund.



COMMONWEALTH OF PENNSYLVANIA

3347

